

Office of Economic Stimulus

Federal Audits

American Recovery and Reinvestment Act of 2009

ARRA Meeting for Department Leaders

Department of Environmental Services

29 Hazen Drive

Concord, NH

March 16, 2009



STATE OF NEW HAMPSHIRE
**American Recovery
and Reinvestment Act**



Circulars

States and local governments follow:

- For cost principles: Circular A-87
- For administrative requirements: Circular A-102
- For audit requirements: Circular A-133

Educational Institutions (even if part of state or local government) follow:

- For cost principles: Circular A-21
- For administrative requirements: Circular A-110
- For audit requirements: Circular A-133



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Circulars and what they contain

A-102

Pre-Award Policies
Post – Award Policies
After the grant Policies

A-110

Pre-Award Requirements
Post-Award Requirements
Property Standards
Reports & Records
Termination &
Enforcement
After the Award
Requirements

A-87

Purpose/Scope
Definitions & Guidelines
Composition of Cost
Direct/Indirect Costs
Interagency Services
Required Certifications

A-133

Audits
Auditees
Federal agencies &
pass through entities
Auditors

A-21

Facilities & Administration costs
Identification & assignments of F&A costs
Determination & application of F&A costs
Provision for selected items of cost



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